

CHAPTER 10

REPORTING OF INCOME AND EXPENDITURES FOR TOLL HIGHWAY AND BRIDGE AUTHORITIES

Many States have legislated special arrangements to finance, build, and operate highway facilities. Some States have created special authorities or public corporations. Other States have permitted the establishment of public/private partnerships. The key feature of all these special arrangements is the use of tolls to finance the construction and operation of highways, bridges, tunnels, and ferries. Some toll facilities are integrated with the State department of transportation (DOT), State highway agency or a local government. Other toll facilities are independent State or local agencies. Toll facilities can also be State or local government partnerships with private corporations. In any event, information about the finances and programs of State and local toll facilities are essential in measuring the total highway activities within a State.

IMPORTANT GENERAL CONSIDERATIONS

The following instructions should be followed in compiling information for State and local toll facilities. Information is reported for all toll facilities that are owned by State or local governments, or by public entities chartered by State or local governments. The FHWA report, *Toll Facilities in the United States*, should be used as a reference for the toll facilities existing in each State.

Reporting Requirement Exemptions.—Information on all publicly and privately owned toll facilities is of interest to FHWA. The reporting requirements that are detailed in this chapter extend only to public toll facilities. Privately owned and operated toll facilities are exempt from these reporting requirements. A private toll facility determines its own toll rate schedule, operates as business that is free to succeed or fail through its own business decisions and operating practices, and owns the toll facility.

For a toll facility to be exempt from these reporting requirements, a determination must be made as to the ownership of the toll facility, i.e., public or private. In the case of public/private partnerships, an examination must also be made of the relationship between the private corporation and the responsible State or local government.

When the toll facility is considered owned by a State or local government and part of the State or local highway

system, information for that toll facility must be reported. When a private corporation enters into a lease agreement with a State or local government to operate an existing public facility, the toll facility is still considered to be publicly owned, and reporting is necessary.

Toll facilities built as public/private partnerships are considered public facilities when a State or local government assumes functional control over the facility. Until then, such facilities are exempt from reporting.

Under a "build-operate-transfer" type of partnership, a private company is permitted by a State or local government to build a toll facility and operate it over a number of years in exchange for pledging to turn it over to its public partner at the end of that period. If the State or local government has no direct control over the facility, and no legal liability, the facility is considered to be privately owned, and exempt from reporting, until the State or local government takes it over.

Under a "build-transfer-operate type" of partnership, a private company builds a toll facility and immediately turns it over to a State or local government in exchange for a lease to operate the facility for a set number of years. If the private company cedes control to a public authority, and is required to provide the public authority with financial data for the facility, then reporting is required for that facility.

Copies of the authorizing legislation or contractual agreements for toll facilities built as public/private partnerships should be provided. While not required, any publicly available reports on the funding of private facilities would be of interest to FHWA.

Initial phase.—The following information should be furnished to the Washington Headquarters as appropriate during the initial phase of an authority's program.

- ! Copies of enabling legislation creating toll or non-toll authorities, or laws creating study committees or similar bodies to investigate the feasibility of the proposed undertaking.
- ! Copies of legislation authorizing and regulating the relationships between governments and private corporations for the purpose of

financing, constructing, and operating transportation facilities.

- ! Copies of the official statement or bond prospectus issued, usually by bond underwriters, in connection with the sale of bonds. These should be copies of the final document that contains financial information on the bond issue, the application of bond proceeds and debt service requirements.
- ! Copies of the trust indenture or trust agreement issued in connection with the sale of bonds.
- ! Copies of monthly, quarterly, or other progress report prepared by the authority, auditors or consultants which provide information on the financial transactions of the project.

Annual operations.—Most toll authorities are required by statute, trust agreement, or lease agreement to publish the results of an annual financial audit that presents financial information on receipts, disbursements, and debt status. Toll authority financial reports should be furnished to the Washington Headquarters as soon as they become available. In many cases, the annual financial report is sufficient for the FHWA's Office of Highway Policy Information to prepare a financial summary of receipts and disbursements.

Data on the receipts, disbursements, and bonded indebtedness of State toll authorities are published in the annual *Highway Statistics* tables SF-3B, SF-4B, SB-2T, and SB-3T. Information for local toll authorities is published in the tables LGF-3B, LGF-4B, and LGB-2T.

Care must be taken to identify any payments or reimbursements of funds between the authority and the State highway agency so that duplications can be avoided in summarizing State information. Typical of such payments are advances and repayments of State highway funds and contributions in the form of lease/rental payments.

Methods of reporting toll facility information.—Toll facility data should be identified and reported separately from non-toll State highway finance data on forms FHWA-531, FHWA-532, and FHWA-534 and from local highway finance data on form FHWA-536. There are several ways that toll facility information can be reported to FHWA.

The State should provide an annual audit report or financial statement for each State and local toll facility.

The annual report should be of sufficient detail to identify and segregate data elements by the categories on optional form FHWA-539. If the annual audit or financial statement provides adequate detail, additional State report preparation is unnecessary.

When published audit or financial reports are not available or their information is not sufficient, the State should prepare a statement of the toll facility's receipts and disbursements. Optional form FHWA-539 should be used as a model.

For State or local toll facilities, the State may decide to provide toll facility information in separate columns on optional form FHWA-539. A microcomputer template using Lotus 1-2-3 is available for this form. See Appendix B for information about the template and options for electronic transmission of data to FHWA.

A State may also elect to provide State toll facility information on forms FHWA-531, FHWA-532, and FHWA-534. The forms used to report toll facility information should be separate from the forms used to report nontoll information. By using separate forms, toll and nontoll data are kept separate. The toll and nontoll information are combined in the summary tables appearing in *Highway Statistics*.

When forms FHWA-531 and FHWA-532 are used, each toll facility should be reported in a separate column, and several adaptations are needed. Toll revenues should be reported on FHWA-531 in item B.5. Concessions and rental income should be identified separately with miscellaneous revenues on FHWA-531, item B.12. Toll collection expenses should be included on FHWA-532, item A.3.c., and identified separately in a footnote. When form FHWA-534 is used to report toll facility improvement type and functional class data, a separate series of forms should be provided, showing the facility or facilities included.

A State may also elect to provide local toll facility information on form FHWA-536. When form FHWA-536 is used, each toll facility should be reported on a separate form from the form used to report nontoll information. Several adaptations to form FHWA-536 are also needed. Item II.A.5. should be used to report toll revenues. Concessions and rental income should be identified with miscellaneous revenues in item II.A.4.b. Toll collection expenses should be included in item III.A.3.a.

In a few special cases, toll facility information may not be readily separated from financial information of the State

DOT. These are usually facilities that the State DOT finances and operates but for which the DOT has not established a separate fund or account to record the financial transactions. To the extent possible, the transactions of these toll facilities should be identified and reported separately from those of the State DOT. This reporting may be in separate columns on forms FHWA-531 and FHWA-532, on optional form FHWA-539, or as notes to the items on forms FHWA-531 and FHWA-532 that include information on the toll facility.

Supplemental data.—The following types of information should be furnished to the FHWA's Office of Highway Policy Information (HPPI) when available.

- ! Copies of annual reports or other periodic statements of operations, giving toll revenues, operating costs, and traffic, where such data are prepared and published by the authority
- ! Date of initiation or termination of tolls
- ! Upon termination of tolls, information on final disposition of assets, outstanding obligations of the toll facility, and assumption of jurisdictional responsibility for the facility
- ! Copies of recently passed legislation regulating the structure or financial transactions of toll facilities
- ! Copies of public/private partnership agreements including lease agreements

INSTRUCTIONS FOR OPTIONAL FORM FHWA-539

This optional form consolidates the information needed from toll facilities and is also a simplification of forms FHWA-531, FHWA-532, FHWA-534, and FHWA-536. The following procedures should be followed in recording data for the items on page 1 and in providing the detail for the supporting schedule on page 2. (Note that the items on page 2 correspond to the items on page 1.)

Page 1 of this form is a simplification of forms FHWA-531, FHWA-532, and FHWA-536. Separate columns should be used to report on individual facilities or additional forms can be used for individual facilities. If a single toll facility is being reported on form FHWA-539, the columns should be used to report data for accounts, activities, funds, or fund transfers.

The individual data items are directly related to information requested for State and local highway programs. For more detailed information on items appearing on page 1 on this form, refer to the instructions in Chapter 8.

Page 2 of this form is a simplification of form FHWA-534. Individual columns should be used to identify spending by functional class, and to identify amounts spent on and off the NHS. For example, if one segment of a toll road is classified as rural other principal arterial off the NHS, while another segment is classified as urbanized other freeway and expressway on the NHS, then the amounts spent on each segment should be recorded in separate columns on page 2. For more detailed information on items appearing on page 2 on this form, refer to the instructions for form FHWA-534 in Chapter 12.

The general reporting instructions in Chapter 8 on fiscal or calendar year reporting, cash or accrual based reporting, and other considerations also apply to toll facility reporting.

Item I. Opening balance.—This item records the balances available at the beginning of the reporting year. The balances are composed of cash and the value of investments at cost and should agree with item IV. from the previous year's report.

Item II. Receipts.—Eleven items are provided to record the receipts of the toll facility.

Item II.A. Tolls.—Enter all toll revenue collected by the facility. If more than one facility is being reported on this form, separate columns should be used for each toll facility. This instruction on the separation of data applies to all items on this form.

Item II.B. Concessions and rentals.—Enter all concession and rental revenues received as income by the toll facility.

Item II.C. State highway-user revenue.—Enter all State revenue from the taxation of motor fuels, motor vehicles, motor carriers, and driver licenses fees transferred to, or received by, the toll facility.

Information provided in this item and in items II.D. through II.F. should be comparable to information reported in item A.8., FHWA-532, which reports State and Federal revenues transferred by the State to toll facilities.

Item II.D. Other State funds.—Enter all other State funds received that are not identified and included as highway-user revenues. Most often, these funds will be State general funds. However, if any of the funds represented in this item are from a State tax specifically dedicated to the toll facility or to highways, the tax and amount should be identified in a note.

Item II.E. Funds from the Federal Highway Administration.—Enter all FHWA funds received by the toll facility.

Item II.F. Funds from other Federal agencies.—Enter all other Federal funds received by the toll facility. The agency and amount should be identified in a note.

Item II.G. Funds from local governments.—Enter all funds received from local governments by the toll facility.

Information provided in this item should be comparable to information reported in item III.D. on form FHWA-536 which reports local government revenue transferred to local and State toll facilities.

Item II.H. Proceeds of sale of bonds.—Enter net proceeds received from the sale of bonds.

Item II.I. Investment income.—Enter all income received by the toll facility from interest on deposits and investments and investment income from the net profit or loss from the purchase and sale of investments. Interest and investment income from sinking fund transactions should be included in this item.

Item II.J. Miscellaneous income.—Enter all income received by the toll facility from sources that are not otherwise categorized on this form.

Item II.K. Total income.—Enter the sum of items II.A. through II.J.

Item III. Expenditures.—Fifteen items are provided to record the toll facility's expenditures. Refer to the instructions in Chapter 8 for additional identification and explanation of expenditures to include in each data item.

Item III.A. Right-of-way.—Enter expenditures for purchase of land, improvements, and easements. Show additional information for this type of expenditure on page 2 in item VI.

Item III.B. Engineering.—Enter all engineering expenditures by the facility. Show additional information for this type of expenditure on page 2 in item VI.

Item III.C. Construction.—Record expenditures for construction of roadways, structures, and traffic service facilities. Show additional information for this type of expenditure on page 2 in item VI.

Item III.D. Maintenance.—Enter all maintenance expenditures by the facility. Show detail by functional class and NHS on page 2 in item VII.

Item III.E. Operations.—Enter all expenditures for toll collection, operation of traffic control systems, snow removal and sanding, and miscellaneous traffic operation and service expenditures.

Item III.F. Administration.—Enter the expenditures of the toll facility for general administration.

Item III.G. Law enforcement and safety.—Enter all expenditures by the toll facility for highway law enforcement and highway safety programs. In cases where the toll facility has a contractual arrangement with the State police for a dedicated detachment of State police officers or for periodic patrolling, the expenditures for police traffic supervision and control activities are reported in this item. These expenditures should not be included in any transfer item on this form.

Item III.H. Bond administration.—Enter all bond administrative expenses and agent fees of the toll facility.

Item III.I. Bond interest.—Enter all bond and note interest paid by the toll facility.

Item III.J. Bond redemption (net).—Enter the actual net amount expended by the facility to retire or redeem outstanding bonds.

Item III.K. Transfer to State highway fund.—Enter the amount of any toll facility funds transferred to the State highway fund for expenditure on State highways.

Information in this item should be comparable to information appearing in item B.5. on form FHWA-531 which reports State income from toll facility revenues.

Item III.L. Transfer to local governments.—Enter the amount of any toll facility funds transferred to local governments for highway, road, or street purposes. Any funds expended for nonhighway purposes included in this item should be identified in a note.

Information in this item should be comparable to information appearing in item II.A.5. on form

FHWA-536 which reports local government income from State or local toll facility revenues.

Item III.M. Transfer to mass transit.—Enter the amount of any toll facility funds transferred for mass transportation activities. The mass transit operator or government agency receiving the funds should be identified in a note.

Item III.N. Transfer to other.—Enter the amount of any toll facility funds transferred for unspecified or non-transportation purposes or to the general fund. When funds are transferred to an identifiable fund, purpose, or activity, information on the disposition should be provided in a note.

Item III.O. Total expenditures.—Enter the sum of items III.A. through III.N.

Item IV. Closing balance.—This item records the balances of cash and investments remaining at the end of the reporting year for all funds and accounts of the toll facility.

Item V. Debt status.—This item records the par value status of toll facility debt, including par value of outstanding beginning and ending obligation balances, and the par value of obligations issued and redeemed during the year. If more than one facility is being reported on this form, separate debt status data for each facility with obligations outstanding should be included in a note.

Item V.A. Total debt.—Enter the par value totals of all toll facility issues in the appropriate columns, i.e., amount outstanding at the beginning of the year, amount issued during the year, amount redeemed during the year, and amount outstanding at the end of the year. Any difference between the amount outstanding at the beginning of the year and the amount outstanding at the end of the prior year needs to be explained in a note.

Item V.A.1. Refunding issues.—Enter for each column the par value totals of any refunding issues reported in item V.A.

Item VI. Capital Outlay.—This item records information about capital outlay by four categories of improvement type and by functional system. The four improvement type categories are: 1) new facilities, 2) capacity additions to existing facilities, 3) system preservation, and 4) system enhancements and operations. The improvement type information is recorded on the lines for each item. The functional system data is recorded in

the columns and identifies expenditures both on and off the National Highway System (NHS).

The FHWA report, *Toll Facilities in the United States*, should be used as a reference for mileage and functional system information. See Chapter 12 for additional information on improvement types and the classification of highways by functional system.

For local government toll facilities only, States can use the modified instructions that follow item VII. for reporting detail information on construction improvement types.

Item VI.A. New Facilities—Record expenditures for new highways, roads, streets, and bridges. This item excludes expenditures on existing highways, roads, streets, and bridges. Record expenditures by improvement types for: 1) right-of-way; 2) engineering costs; 3) construction of new highways, roads, and streets; 4) construction of new bridges.

Item VI.A.1. Right-of-way costs.—Enter expenditures for right-of-way administration; purchase of land, improvements and easements; and the costs of moving and relocating buildings, businesses, and persons.

Item VI.A.2. Engineering Costs.—Enter expenditures for construction engineering; field engineering and inspections; surveys, material testing, and borings; preparation of plans, specifications and estimates (PS & E); and traffic and related studies.

Item VI.A.3. Construction of New Roads.—Enter expenditures for construction of a new facility that will not replace or relocate an existing facility. A new facility will provide: (1) a facility where none existed, or (2) an additional and alternate facility to an existing facility that will remain open and continue to serve through traffic.

Item VI.A.4. Construction of New Bridges.—Enter expenditures for construction of a new bridge that will not replace or relocate an existing facility. A new bridge will provide: (1) a bridge where none existed, or (2) an additional and alternate bridge to an existing bridge or ferry that will remain open and continue to serve through traffic.

Item VI.A.5. Total.—Enter the sum of items VI.A.1 to VI.A.4.

VI.B. Capacity Additions to Existing Facilities.—Record all expenditures on highways, roads, streets, and bridges that includes the addition of lanes to

an existing facility. Record expenditures by improvement types for: 1) right-of-way; 2) engineering costs; 3) relocation with added capacity; 4) reconstruction with added capacity; 5) major widening; 6) bridge replacement with added capacity; and 7) bridge rehabilitation with added capacity.

VI.B.1. Right-Of-Way Costs.—Enter expenditures for: right-of-way administration; purchase of land, improvements and easements; and the costs of moving and relocating buildings, businesses, and persons.

VI.B.2. Engineering Costs.—Enter expenditures for: construction engineering; field engineering and inspections; surveys, material testing, and borings; preparation of plans, specifications and estimates (PS & E); and traffic and related studies.

VI.B.3. Relocation with Added Capacity.—Enter expenditures for construction of a facility with additional lanes on a new location that replaces an existing route. The new facility carries all the through traffic with the previous facility closed or retained as a land-service road only.

VI.B.4. Reconstruction with Added Capacity.—Enter expenditures for construction on the approximate alignment of an existing route where the old pavement structure is substantially removed and replaced. Reconstruction results in additional capacity through widening to provide additional through lanes, dualizing, adding or revising interchanges, replacing other highway elements such as a grade separation to replace an existing grade intersection, or otherwise improving the existing facility without changing the basic character of the facility.

VI.B.5. Major Widening.—Enter expenditures for the addition of lanes or dualization of an existing facility where the existing pavement is salvaged. Also included, where necessary, is the resurfacing of existing pavement and other incidental improvements such as drainage and shoulder improvements.

VI.B.6. Bridge Replacement with Added Capacity.—Enter expenditures for the total replacement of a structurally deficient or functionally obsolete bridge with a new bridge in the same traffic corridor. The replacement bridge is designed for an increased traffic flow. Construction of a dual structure to alleviate a capacity deficiency is also included. The replacement bridge carries all of the through traffic with the old bridge retained for local service only, removed, closed, or

converted to a purpose other than carrying through traffic.

VI.B.7. Bridge Rehabilitation with added Capacity.—Enter expenditures for major work required to restore the structural integrity of a bridge as well as work necessary to correct major safety defects. Bridge deck replacement (both partial and complete) and the widening of bridges to specified standards by widening lanes or adding lanes are included. Construction of a dual structure to alleviate a capacity deficiency is also included when the old structure is included in the dual structure.

VI.B.8. Total.—Enter the sum of items VI.B.1 to VI.B.7.

VI.C. System Preservation.—Record expenditures of activities which preserve and enhance the performance of highways, roads, and bridges. These can include infrastructure repair, reconstruction, and rehabilitation to maintain and maximize performance of the existing system. These activities are typically carried out on a continuous and timely basis as part of a State highway agency's maintenance program. Record expenditures by improvement types for: 1) right-of-way; 2) engineering costs; 3) relocation with no added capacity; 4) reconstruction with no added capacity; 5) restoration, rehabilitation, and resurfacing; 6) minor widening, 7) bridge replacement with no added capacity; and 8) bridge rehabilitation with no added capacity.

VI.C.1. Right-of-Way Costs.—Enter expenditures for right-of-way administration; purchase of land, improvements and easements; and the costs of moving and relocating buildings, businesses, and persons.

VI.C.2. Engineering Costs.—Enter expenditures for construction engineering; field engineering and inspections; surveys, material testing, and borings; preparation of plans, specifications and estimates (PS & E); and traffic and related studies.

VI.C.3. Relocation with No Added Capacity.—Enter expenditures for construction of a facility on a new location that replaces an existing route. The new facility does not have an increased capacity over the previous facility. The new facility carries all the through traffic with the previous facility closed or retained as a land-service road only.

VI.C.4. Reconstruction with No Added Capacity.—Enter expenditures for construction on the approximate alignment of an existing route where the old pavement structure is substantially removed and

replaced. Reconstruction does not result in additional capacity. It may involve widening the existing lanes or shoulders, but would not add to the number of through lanes. Improvements on the existing facility would not change its basic character.

VI.C.5. Restoration, Rehabilitation, and Resurfacing.—Enter expenditures for work required to return an existing pavement (including shoulders) to a condition of adequate structural support or to a condition adequate for placement of an additional stage of construction. There may be some upgrading of unsafe features or other incidental work in conjunction with restoration, rehabilitation, and resurfacing. Typical improvements would include replacing spalled or malfunctioning joints; substantial pavement stabilization prior to resurfacing; grinding or grooving of rigid pavements; replacing deteriorated materials; reworking or strengthening bases or subbases; and adding underdrains. Where surfacing is constructed by a separate project as a final stage of construction, the type of improvement should be the same as that of the preceding stage; i.e., new construction, relocation, reconstruction, minor widening, etc.

VI.C.6. Minor Widening.—Enter expenditures for widening the lanes or shoulders of an existing facility without adding more through lanes. In many cases, the improvement includes only the resurfacing of the existing pavement and other incidental improvements such as shoulder and drainage improvements. The existing pavement is salvaged.

VI.C.7. Bridge Replacement With No Added Capacity.—Enter expenditures for the total replacement of a structurally deficient or functionally obsolete bridge with a new bridge in the same traffic corridor. The new bridge does not have an increased capacity over the previous facility. The new bridge carries all of the through traffic with the old bridge removed, closed or converted to a purpose other than carrying through traffic.

VI.C.8. Bridge Rehabilitation With No Added Capacity.—Enter expenditures for work required to restore the structural integrity of a bridge as well as work necessary to correct major safety defects. Bridge deck replacement (both partial and complete) and the widening of bridges to specified standards are included. Construction of a dual structure to alleviate a capacity deficiency is not included.

VI.C.9. Total.—Enter the sum of items VI.C.1 to VI.C.8.

VI.D. System Enhancement and Operation.—Record expenditures that improve the quality of the natural environment by reducing highway-related pollution and by protecting and enhancing ecosystems, and for improvements that are not directly related to the physical structure or condition of roads and bridges. Record expenditures by improvement types for: 1) engineering costs; 2) safety improvements; 3) traffic management and traffic engineering; 4) environmental improvements; and 5) other enhancements.

VI.D.1. Engineering Costs.—Enter expenditures for construction engineering; field engineering and inspections; surveys, material testing, and borings; preparation of plans, specifications and estimates (PS & E); and traffic and related studies.

VI.D.2. Safety Improvements.—Enter expenditures for a project or a significant portion of a project that provides features or devices to enhance safety.

VI.D.3. Traffic management/traffic engineering.—Enter expenditures for traffic operation improvements which are designed to reduce traffic congestion and to facilitate the flow of traffic, both people and vehicles, on existing systems, or to conserve motor fuels; or which are designed to reduce vehicle use or to improve transit service. Expenditures for the following types of systems would be included in this item: intelligent transportation infrastructure (ITI), traffic signal controls, freeway management, incident management, road and bridge surveillance and control, electronic message boards, video monitoring, motorist information radio, freeway ramp control, weather monitors, etc.

VI.D.4. Environmental Improvements.—Enter expenditures for environmentally related features. This category includes improvements that do not provide any increase in the level of service, in the condition of the facility, or in safety features. Typical improvements which fall in this category would be noise barriers, beautification, and other environmentally related features not built as a part of the above identified improvement types.

VI.D.5. Other Enhancements.—Enter expenditures for improvements that are not categorized above, i.e., construction of bicycle and pedestrian facilities such as bike paths, bicycle rest areas, pedestrian overpasses, etc.

VI.D.6. Total.—Enter the sum of items VI.D.1 to VI.D.5.

VI.E. Total Capital Outlay.—Enter the sum of items VI.A.5, VI.B.8, VI.C.9, and VI.D.6.

Maintenance expenditures.—Record information on maintenance expenditures for the reported functional system according to the maintenance definition provided in Chapter 8. The information reported should be consistent with information reported in items A.2., A.7.b., and A.9.b. on form FHWA-532.

Item II. Maintenance costs.—Enter expenditures for maintenance for this functional system. Maintenance information should be reported in all three columns on form FHWA-534.

Modified instructions for local toll facility construction data in the detail section of item VI.—Record expenditures for construction of roadways, structures, and traffic service facilities. Show detail by the following improvement types, functional system, and NHS on page 2 in the following detail items.

Item VI.A.5. New Construction.—Enter amounts for construction of a new roadway that does not replace or relocate an existing roadway.

Item VI.B.8. Capacity Additions to Existing Facilities.—Enter amounts for improvements that add lane miles to the existing local toll facility. Include improvements related to relocation when the existing road remains in service, major widening that results in additional lanes, and reconstruction that adds capacity.

Item VI.C.4. System Preservation.—Enter amounts for improvements that preserve the existing system without adding capacity to the existing local toll facility. Include improvements related to minor widening, restoration, rehabilitation, resurfacing, bridge replacement and rehabilitation, and reconstruction that does not add capacity.

Item VI.D.6. System enhancements and operation.—Enter amounts for improvements that are not directly related to the physical structure or condition of roads and bridges. Include improvements related to safety, traffic management, enhancements, and the environment.

Item VI.E.. Total Construction.—Enter the sum of items VI.A.5., VI.B.8., VI.C.9., and VI.D.6.

U.S. Department of Transportation, Federal Highway Administration		TOLL FACILITY INCOME AND EXPENDITURES				State:		
					Year Ending (mm/yy): /			
								Name of Facility:
Item	Total All Funds	(A)	(B)	(C)	(D)	(E)	(F)	
I. Opening Balance								
II. Income								
A. Tolls								
B. Concessions & Rentals								
C. State Highway-User Revenue								
D. Other State Funds								
E. Funds from Federal Highway Admin.								
F. Other Federal funds								
G. Local government funds								
H. Bond Sales (net)								
I. Investment Income (All)								
J. Miscellaneous Income								
K. Total Income								
III. Expenditures								
A. Right of Way								
B. Engineering								
C. Construction								
D. Maintenance								
E. Operations								
F. Administration								
G. Law enforce & safety								
H. Bond administration								
I. Bond interest								
J. Bond redemption (net)								
K. Transfer to State Highway Fund								
L. Transfer to local governments								
M. Transfer to mass transit								
N. Transfer to other (specify)								
O. Total Expenditures								
IV. Closing Balance								
V. Debt Status	Outstanding, Beginning of Year	Amount Issued During Year (Par)		Redemption During Year (Par)		Outstanding, End of Year		
A. Total Debt								
1. Refunding Issues								

TOLL FACILITY EXPENDITURES

State:

Year Ending (mm/yy):

/

Detail on Expenditures (State Facilities only)	Total	Identify by Facility, Functional System or NHS					
		(A)	(B)	(C)	(D)	(E)	(F)
VI. Capital Outlay							
A. New Facilities							
1. Right-of-way Costs							
2. Engineering Costs							
3. Construction of New Roads							
4. Construction of New Bridges							
5. Total (1 through 4)							
B. Capacity Additions to Existing Facilities							
1. Right-of-way Costs							
2. Engineering Costs							
3. Relocation with Added Capacity							
4. Reconstruction with Added Capacity							
5. Major Widening							
6. Bridge Replacement with Added Capacity							
7. Bridge Rehabilitation with Added Capacity							
8. Total (1 through 7)							
C. System Preservation							
1. Right-of-way Costs							
2. Engineering Costs							
3. Relocation with No Added Capacity							
4. Reconstruction with No Added Capacity							
5. Restoration, Rehabilitation and Resurfacing							
6. Minor Widening							
7. Bridge Replacement with No Added Capacity							
8. Bridge Rehabilitation with No Added Capacity							
9. Total (1 through 8)							
D. System Enhancement and Operation							
1. Engineering Costs							
2. Safety Improvements							
3. Traffic Management and Traffic Engineering							
4. Environmental Improvements							
5. Other Enhancements							
6. Total (1 through 5)							
E. Grand Total (A.5.+B.8.+C.9.+D.6.)							
VII. Maintenance							
Notes and Comments:							